

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION

2012 DEC 21 AM 10:38

UNITED STATES OF AMERICA,

Petitioner,

v.

ROGER K. POOL,

Respondent.

A12CV1166 SS

Civil Action No.

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

Petitioner United States of America, by and through its undersigned counsel, respectfully represents as follows:

1. This Court has jurisdiction over the subject matter of this action and is empowered to issue appropriate process upon application by the United States pursuant to the provisions of 26 U.S.C. §§ 7402 and 7604, and 28 U.S.C. § 1345.

2. On October 16, 2012, under the authority of 26 U.S.C. § 7602, Internal Revenue Service summonses were served upon Respondent Roger K. Pool (Respondent). An IRS Revenue Officer served the summonses upon Respondent by personal delivery, as evidenced in the certificate of service on the reverse side of the summonses, as required by 26 U.S.C. § 7603.¹ Copies of the summonses are attached as Exhibits A & B. The Declarations of

¹ Service of the summonses at issue in this matter has been acknowledged by Respondent as evidenced by a video that has been uploaded to the internet website "Youtube". See <http://www.youtube.com/watch?v=-oRcQXDk5Hg> at approximately 41 minutes. This link is case sensitive.

the IRS Revenue Officer assigned to handle this matter are attached as Exhibits C & D.

3. The summonses required Respondent to appear and give testimony relating to the tax liabilities or for the collection of the tax liabilities of Respondent for the periods designated, and to bring and produce for examination the items set out in Exhibits A & B to the IRS Office shown on the summonses as the place for appearance.

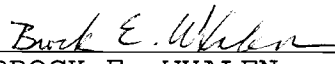
4. Respondent failed to appear at the time and place designated by the summonses and failed to produce the required items set out in Exhibits A & B.²

5. The information contained in the documents that were not produced in accordance with the summonses are either not in the possession of the Internal Revenue Service, or if in the possession of the Internal Revenue Service, are in a non-retrievable file system and/or are not readily accessible without undue administrative burden and expense.

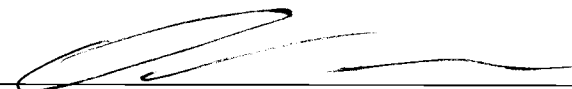
² Respondent's noncompliance with the summonses has also been acknowledged by Respondent as evidenced by his Youtube video referenced in footnote 1 at approximately 48 minutes.

WHEREFORE, Petitioner United States of America respectfully requests that this Court enter an Order requiring Respondent to appear at a date and hour to be determined by the Court to give testimony and produce the items set out in Exhibits A & B, or at a date and hour to be designated by the Court to show cause, if any, why Respondent should not be directed by the Court to appear and produce the items set out in Exhibits A & B and to testify.

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